

**AVOYELLES SOCIETY FOR THE  
DEVELOPMENTALLY DISABLED, INC.**

**FINANCIAL STATEMENTS**

**JUNE 30, 2010 and 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/23/11

***DUCOTE & COMPANY***  
***Certified Public Accountants***  
***219 North Washington Street***  
***P. O. Box 309***  
***Marksville, Louisiana 71351***

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.**

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Avoyelles Society for the Developmentally Disabled, Inc.  
Marksville, Louisiana

We have audited the accompanying statement of financial position of the Avoyelles Society for the Developmentally Disabled, Inc. (a nonprofit organization) as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Avoyelles Society for the Developmentally Disabled, Inc. as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Society will continue as a going concern. As shown in the financial statements, the Society incurred a \$85,550 decrease in net assets during the year ended June 30, 2010. In addition, the Society has incurred similar decreases in recent years. These factors, among others, as disclosed in Note I to the financial statements, raise substantial doubt about the Society's ability to continue as a going concern. Management's plans regarding these matters are also described in Note I. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

To the Board of Directors  
Avoyelles Society for the Developmentally Disabled, Inc.  
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In accordance with Government Auditing Standards, we have also issued a report dated December 22, 2010, on our consideration of Avoyelles Society of the Developmentally Disabled, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements referred to in the first paragraph taken as a whole. The accompanying information on pages 11-20 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements referred to above, and, in our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Ducote & Company*

Marksville, Louisiana  
December 22, 2010

**AVOUELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Statements of Financial Position  
June 30, 2010 and 2009**

	2010	2009
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$30,214	\$56,131
Accounts receivable	13,593	33,157
Total current assets	<u>43,807</u>	<u>89,288</u>
Restricted assets:		
Cash and cash equivalents	9,724	9,671
Total restricted assets	<u>9,724</u>	<u>9,671</u>
Fixed assets:		
Buildings	464,907	464,907
Furniture and fixtures	4,578	4,578
Machinery and equipment	53,896	52,651
Training equipment	13,910	13,910
Transportation equipment	39,343	56,283
	<u>576,634</u>	<u>592,329</u>
Less: accumulated depreciation	(250,820)	(239,328)
Net fixed assets	<u>325,814</u>	<u>353,001</u>
<b>Total assets</b>	<u><u>\$379,345</u></u>	<u><u>\$451,960</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$10,142	\$1,298
Accrued expenses	15,316	4,065
Notes payable (current portion)	7,507	7,160
Total current liabilities	<u>32,965</u>	<u>12,523</u>
Long-term liabilities:		
Notes payable	39,195	46,702
Total long-term liabilities	<u>39,195</u>	<u>46,702</u>
<b>Total liabilities</b>	<u>72,160</u>	<u>59,225</u>
Net assets:		
Restricted	9,724	9,671
Unrestricted	297,461	383,064
Total net assets	<u>307,185</u>	<u>392,735</u>
<b>Total liabilities and net assets</b>	<u><u>\$379,345</u></u>	<u><u>\$451,960</u></u>

See accompanying notes to financial statements.

**AVOUELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Statements of Activities  
Years Ended June 30, 2010 and 2009**

	<b>2010</b>	<b>2009</b>
<b>Support:</b>		
Dues and donations	\$6,089	\$2,717
Interest earned	127	80
Client service	119,694	155,391
Grants	329,066	369,462
Miscellaneous revenue	<u>33,341</u>	<u>25,787</u>
Total support	<u>488,317</u>	<u>553,437</u>
 <b>Expenses:</b>		
Program services:		
Adult day services	440,102	458,412
Client service activities	<u>133,765</u>	<u>165,534</u>
Total program services	<u>573,867</u>	<u>623,946</u>
 <b>Increase (decrease) in net assets</b>	 (85,550)	 (70,509)
 <b>Net assets, beginning of year</b>	 <u>392,735</u>	 <u>463,244</u>
 <b>Net assets, end of year</b>	 <u><u>\$307,185</u></u>	 <u><u>\$392,735</u></u>

See accompanying notes to financial statements.

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Statements of Cash Flows  
Years Ended June 30, 2010 and 2009**

	2010	2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase (decrease) in net assets	(\$85,550)	(\$70,509)
Adjustments to reconcile changes in net assets to net cash provided by operations:		
Depreciation	26,014	28,016
(Increase) decrease in operating assets:		
Accounts receivable	19,564	(24)
Increase (decrease) in operating liabilities:		
Accounts payable	8,844	(4,611)
Accrued expenses	11,250	(27)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>(19,878)</u>	<u>(47,155)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of property and equipment	2,418	0
Payments for purchases of property and equipment	(1,245)	(22,023)
<b>NET CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<u>1,173</u>	<u>(22,023)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Decrease in long-term notes payable	(7,159)	(6,829)
Loan proceeds	0	0
<b>NET CASH FLOWS PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<u>(7,159)</u>	<u>(6,829)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(25,864)	(76,007)
<b>BEGINNING CASH AND CASH EQUIVALENTS</b>	<u>65,802</u>	<u>141,809</u>
<b>ENDING CASH AND CASH EQUIVALENTS</b>	<u><u>\$39,938</u></u>	<u><u>\$65,802</u></u>

See accompanying notes to financial statements.

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.**  
**Notes to Financial Statements**  
**June 30, 2010**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization

The Avoyelles Society for the Developmentally Disabled, Inc. is a nonprofit organization exempt from income tax under Section 501(c)(3) of the United States Internal Revenue Code. The Society was formed in 1968 to provide day services for and assistance to the adult handicapped residents of Avoyelles Parish, Louisiana. The Society participates as a provider agency in the Department of Health & Hospitals Title XX Day Developmental training services.

Basis of Accounting

The Society maintains its accounting records on the accrual method of accounting, except that membership dues and donations are included in support in the period received.

Fixed Assets

Fixed assets are recorded at cost. Assets are depreciated over their estimated useful lives using the straight-line method, using the following lives:

Furniture & fixtures	3 - 5 years
Machinery & equipment	5 - 8 years
Vans	4 years
Buildings	30 years

Donated Services

Donated labor is valued at the minimum wage rate in effect at the time of the donated services. Professional time, which is donated, is valued at the current market rate of the specific project. Donated materials are valued at current market value at the time of the donation.

Cash and cash equivalents

For purposes of the statement of cash flows, the Society considers all highly liquid investments with an initial maturity of less than three months, as cash and cash equivalents.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimate and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support and expenses during the reporting period. Actual results could differ from those estimates.



**AVOUELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Notes to Financial Statements (continued)  
June 30, 2010**

**NOTE B - GRANTS**

The Society participated in the following grants for the years ended June 30, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Cash Grants:		
Federal/State Grant - Medical Assistance		
Program MR/DD Waiver Services	\$315,493	\$355,442
United Way	11,055	14,020
Other corporate grants	<u>2,518</u>	<u>0</u>
	<u>\$329,066</u>	<u>\$369,462</u>

**NOTE C - FIXED ASSETS**

A summary of fixed assets for the year ended June 30, 2010 is as follows:

	<u>Balances June 30, 2009</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balances June 30, 2010</u>
Buildings	\$464,907	\$0	\$0	\$464,907
Furniture and fixtures	4,578	0	0	4,578
Machinery and equipment	52,651	1,245	0	53,896
Training equipment	13,910	0	0	13,910
Transportation equipment	<u>56,283</u>	<u>0</u>	<u>16,940</u>	<u>39,343</u>
	592,329	<u>1,245</u>	<u>16,940</u>	576,634
Accumulated depreciation	<u>(239,328)</u>	<u>(26,014)</u>	<u>14,522</u>	<u>(250,820)</u>
	<u>\$353,001</u>			<u>\$325,814</u>

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Notes to Financial Statements (continued)  
June 30, 2010**

**NOTE C - FIXED ASSETS (continued)**

A summary of fixed assets for the year ended June 30, 2009 is as follows:

	<u>Balance</u> <u>June 30, 2008</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2009</u>
Buildings	\$464,907	\$0	\$0	\$464,907
Furniture & fixtures	4,578	0	0	4,578
Machinery & equipment	47,806	4,845	0	52,651
Training equipment	13,910	0	0	13,910
Transportation equipment	39,105	17,178	0	56,283
	<u>570,306</u>	<u>\$22,023</u>	<u>\$0</u>	<u>592,329</u>
Accumulated depreciation	<u>(211,312)</u>	<u>(\$28,016)</u>	<u>\$0</u>	<u>(239,328)</u>
Net fixed assets	<u>\$358,994</u>			<u>\$353,001</u>

**NOTE D - RESTRICTED NET ASSETS**

The loan covenant for the outstanding loan with the USDA requires a reserve account deposit each month in the amount of \$80.34, until the balance of \$9,642 is accumulated. Funds from this account may be used to (1) pay the cost of repairs or damage to the facility which may have been caused by catastrophe or (2) to make extensions or improvements to the facility. If these funds are utilized, monthly installments must be resumed until the minimum balance is reached. The reserve account was funded in the amount of \$9,724 and \$9,671 at June 30, 2010 and 2009, respectively, and these funds are presented as restricted net assets on the financial statements.

**NOTE E - ACCOUNTS RECEIVABLE**

Grants and contracts receivable are deemed to be fully collectible by management and are comprised of the following amounts due at June 30, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Dept of Health & Hospitals - MR/DD Waiver Services	<u>\$ 13,593</u>	<u>\$ 33,157</u>

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Notes to Financial Statements (continued)  
June 30, 2010**

**NOTE F – LONG-TERM NOTES**

The Society has a 4.75% note that is payable to the USDA in monthly installments of \$797 that is secured by the land and building and has principal outstanding of \$46,702 at June 30, 2010.

Future debt service requirements are:

<b>Fiscal Year Ending: June 30,</b>	<b>Prinicipal</b>	<b>Interest</b>	<b>Total</b>
2011	7,508	2,056	9,564
2012	7,872	1,692	9,564
2013	8,254	1,310	9,564
2014	8,655	909	9,564
2015	9,075	489	9,564
2016	<u>5,338</u>	<u>80</u>	<u>5,418</u>
<b>Totals</b>	<b><u>\$46,702</u></b>	<b><u>\$6,536</u></b>	<b><u>\$53,238</u></b>

**NOTE G – DEFERRED ANNUITY CONTRACT**

The Society established a tax-deferred annuity arrangement, effective January 1, 2001, under the provisions of Section 403(B) of the Internal Revenue Code. Under the plan, eligible employees may elect a salary reduction up to the maximum allowable annual amount as established by Section 402(g) of the Internal Revenue Code. No employer (Society) contributions are made to the plan.

**NOTE H – SUBSEQUENT EVENTS**

In preparing the financial statements, the Avoyelles Society for the Developmentally Disabled Inc has evaluated events and transactions for potential recognition or disclosure through December 22, 2010, and has determined that no events occurred that require disclosure.

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Notes to Financial Statements (continued)  
June 30, 2010**

**NOTE I – GOING CONCERN**

The Society incurred decreases of \$85,550 and \$70,509 in net assets during the years ended June 30, 2010 and June 30, 2009, respectively.

Over the past two years, the primary funding source of the Society (Medical Assistance Program MR/DD Waiver Services) has been the subject of government funding cuts. These funding cuts coupled with rising operating costs have forced the Society to operate at a deficit for the past two years and the Society is projecting another deficit for the June 30, 2011 year. Recent projections for funding for the next 18 months indicate potential additional reductions in funding of between 4% and 30%.

The Society is aggressively pursuing alternate and additional means of funding. The administration is also negotiating a restructuring of current debt to assist with the cash flow needs. They are also putting into place cost savings measures, including pay cuts, flexible scheduling, and other cost controlling measures for related expenses. The administration is continuing to closely monitor the financial status of the Society to attempt to overcome this uncertain financial situation.

**SUPPLEMENTAL INFORMATION**

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Detailed Statements of Activities  
Years Ended June 30, 2010 and 2009**

	2010	2009
<b>Support:</b>		
Grants		
Medicaid	\$315,493	\$355,442
Corporate	2,517	0
United Way	11,055	14,020
	<u>329,065</u>	<u>369,462</u>
Client Service	119,694	149,679
Private Pay	8,199	5,712
Contributions/donations	6,089	2,717
Interest earned	127	80
Miscellaneous revenue	25,143	25,787
	<u>488,317</u>	<u>553,437</u>
Total support		
	<u>488,317</u>	<u>553,437</u>
<b>Expenses:</b>		
Advertising	753	150
Bank charges	2,362	8
Depreciation expense	26,014	28,016
Dues and subscriptions	177	369
Employee travel	974	2,634
Equipment rental	548	644
Insurance	51,273	72,943
Interest expense	2,404	2,735
Licenses and permits	155	97
Maintenance and repairs	15,455	15,715
Miscellaneous	14,360	20,120
Office supplies	5,648	8,351
Payroll taxes	21,251	22,077
Salaries	314,697	308,494
Supplies - client service & training	59,683	79,819
Supplies - general	5,029	6,088
Telephone	7,816	7,709
Transportation	29,125	26,035
Utilities	16,144	21,942
	<u>573,867</u>	<u>623,946</u>
Total expenses		
	<u>573,867</u>	<u>623,946</u>
<b>Increase (decrease) in net assets</b>	(85,550)	(70,509)
<b>Net assets, beginning of year</b>	<u>392,735</u>	<u>463,244</u>
<b>Net assets, end of year</b>	<u>\$307,185</u>	<u>\$392,735</u>

**OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Avoyelles Society for the Developmentally Disabled, Inc.  
Marksville, Louisiana

We have audited the financial statements of the Avoyelles Society for the Developmentally Disabled, Inc. (a nonprofit organization) as of June 30, 2010, and have issued our report thereon dated December 22, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Avoyelles Society for the Developmentally Disabled, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Avoyelles Society for the Developmentally Disabled, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Avoyelles Society for the Developmentally Disabled, Inc.'s internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



To the Board of Directors  
Avoyelles Society for the Developmentally Disabled, Inc.  
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### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Avoyelles Society for the Developmentally Disabled, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Responses as item 2010-1.

This report is intended for the information and use of management, State of Louisiana and Federal granting agencies, and the Legislative Auditor of the State of Louisiana, is not intended to be, and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Ducote & Company***

Marksville, Louisiana  
December 22, 2010

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Summary of Findings and Responses  
For the Year Ended June 30, 2010**

**A. Summary of Audit Results**

1. The independent auditors' report expressed an unqualified opinion on the financial statements of the Avoyelles Society for the Developmentally Disabled Inc.
2. No instances of internal control deficiencies were disclosed during the examination
3. One instance of noncompliance were disclosed during the examination - presented as Item 2010-1.
4. No separate management letter was issued to the Avoyelles Society for the Developmentally Disabled Inc.

**B. Findings – Financial Statement Audit**

**Instance of Non Compliance**

**Item 2010-1**

***Payroll taxes are not being remitted timely to the taxing authorities, resulting in delinquent taxes, penalties and interest***

**Criteria:**

Payroll taxes must be remitted to the respective taxing authority by the respective due dates.

**Cause:**

The current financial situation of the Society has resulted in the Society's inability to timely remit payroll taxes to the taxing authorities.

**Effect:**

The failure to timely remit payroll taxes has caused the Society being in a delinquent tax status with the Internal Revenue Service and the State of Louisiana. As a result the Society is now obligated to pay penalties and interest on the past due taxes placing additional strains on the finances of the Society.

**Recommendation:**

The Society should pay all current taxes due on a timely basis. It should also seek funding or raise additional revenues to pay all past due taxes and related penalties and interest so as not to be in delinquent tax position.

**Management's Response:**

Current tax obligations are being remitted timely so as to no incur any additional penalties and interest. Fundraisers are being held to raise the necessary revenues to pay the past due taxes, penalties, and interest and remove the Society from a delinquent tax position.

**AVOUELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
Schedule of Prior Year Audit Findings  
For the Year Ended June 30, 2009**

<u>Ref No</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
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None

**OTHER REPORTS REQUIRED BY  
UNITED STATES DEPARTMENT OF AGRICULTURE**

**AVOYELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
United States Department of Agriculture  
Required Supplemental Information  
Unaudited  
June 30, 2010**

1. Current list of the Board of Directors, offices held, addresses, telephone numbers, and term of office.

<u>Board Member</u>	<u>Address</u>	<u>Telephone</u>	<u>Term Expires</u>
Lionel Bordelon President	P.O. Box 267 Moreauville, LA 71355	318-985-2708	6/30/10
Oscar Goody Vice-President	625 Lemoine St. Moreauville, LA 71355	318-985-2179	6/30/10
Eleanor Gremillion Secretary	P.O. Box 365 Marksville, LA 71351	318-253-9222	6/30/10
Frank Havard Parliamentarian	P.O. Box 385 Marksville, LA 71351	318-253-7518	6/30/10
Roy Gremillion Director	P.O. Box 81 Mansura, LA 71350	318-964-2948	6/30/10
Troy Guilbeau Director	P O Box 521 Marksville, LA 71351	318-253-1931	6/30/10
Michael Hukins Director	1581 Hwy 114 Hessmer, LA 71341	318-563-4586	6/30/10
Rev. Gary Jones Director	4178 Hwy 1192 Marksville, LA 71351	318-253-5875	6/30/10
Jocelyn Meaux Board Member	P.O. Box 186 Cottonport, LA 71327	318-876-2533	6/30/10
Sherian Cadoria Board Member	107 Lancelot Dr Marksville, LA 71351	318-253-9976	6/30/10

**AVOUELLES SOCIETY FOR  
THE DEVELOPMENTALLY DISABLED, INC.  
United States Department of Agriculture  
Required Supplemental Information (continued)  
Unaudited  
June 30, 2010**

2. List the number of residential and commercial users of the utility system.

Not applicable

3. Number of commercial users having a meter larger than the residential size (3/4").

Not applicable

4. The present water and/or sewer rates.

Not applicable

5. Schedule of Insurance:

<b>Description of Insurance</b>	<b>Limits</b>	<b>Exp. Date</b>
Property Insurance:		
Building & Contents	\$852,080 Blanket	July 1, 2011
Employee Dishonesty	\$ 50,000	July 1, 2011
Liability Insurance:		
General Liability:		July 1, 2011
Each Occurrence	\$ 1,000,000	
Aggregate	\$ 3,000,000	
Fire Damage	\$ 250,000	
Medical Payments	\$ 10,000	
Deductible Per Claim	None	
Sexual/Physical Abuse	\$ 2,000,000	
Aggregate	\$ 2,000,000	
Professional Liability:		July 1, 2011
Each Occurrence	\$ 1,000,000	
Aggregate	\$ 3,000,000	
Automobile:		July 1, 2011
Liability	\$ 1,000,000	
Deductible	None	
Medical Payments	\$ 5,000	
Uninsured Motorists	\$ 1,000,000	
Comprehensive	\$1,000 Deductible	
Collision	\$1,000 Deductible	
Non-Owned/Hired		
Auto	\$ 1,000,000	
Directors & Officers		
Liability Umbrella	\$ 1,000,000	July 1, 2011
Workers' Compensation Insurance:		
Insured Through Louisiana Workers' Compensation Corporation		July 1, 2011